



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA  
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

(916) 445-4982

GEORGE R. REILLY  
First District, San Francisco  
ERNEST J. DRONENBURG, JR.  
Second District, San Diego

WILLIAM M. BENNETT  
Third District, San Rafael

RICHARD NEVINS  
Fourth District, Pasadena

KENNETH CORY  
Controller, Sacramento

DOUGLAS D. BELL  
Executive Secretary

No. 80/89

June 4, 1980

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 14

In compliance with your Legislative Committee's proposal that you be informed of the various property tax bills and amendments being proposed by the State Legislature, we submit to you those measures introduced or amended recently that have reached our office.

We are including only those bills or constitutional amendments that we feel are of importance to you as an assessor. Bills concerning the functions of the tax collector, auditor, and other county or special district officials will usually be excluded.

The format used to summarize the legislative bills will include a brief analysis of the bill, action taken, date, and sections affected. An \* following the bill number indicates an amended version of a previously reviewed bill.

Copies of bills and amendments introduced may be obtained by placing orders with the Legislative Bill Room (State Capitol, Room 1149, Sacramento, 95814).

Sincerely,

Verne Walton, Chief  
Assessment Standards Division

VW:sk

Enclosures

SB 1306\*

Author: Senator Alquist, et al.

Action: Amended in Assembly

Date: May 26, 1980

Affected Reference: Adds Section 73 to the Revenue and Taxation Code

This bill would provide that for purposes of Article XIII A of the Constitution, "newly constructed" shall not include the construction or addition of any solar energy system which is used for domestic purposes. In the case of solar swimming pool heaters, "new construction" shall not include the increment of cost in excess of the cost of a comparable conventional fossil fuel heating system.

This bill would not become effective until Senate Constitutional Amendment No. 28 of the 1979-80 Regular Session is adopted by the voters.

SCA 28\*

Author: Senator Alquist, et al.

Action: Amended in Assembly

Date: May 27, 1980

Affected Reference: Adds Subdivision (c) to Section 2 of Article XIII A of the Constitution

This bill would authorize the Legislature to exclude active solar energy systems from the term "newly constructed" for purposes of reappraisal pursuant to the existing Constitution.

SCA 44\*

Author: Senator Johnson, et al.

Action: Amended in Senate

Date: May 26, 1980

Affected Reference: Adds Section 5.5 to Article XIII of the Constitution

This measure would provide that whenever the Legislature, state agency, or commission not elected by the voters of the area imposes a moratorium on the development of land, the Legislature may exempt from all taxes, fees, and assessments until the moratorium is removed. It also authorizes the refund of all taxes, fees, and assessments paid since the land was subject to a moratorium on development and would require the Legislature to reimburse each local government for revenues lost and costs incurred as a result of the exemption.

SB 1640\*

Author: Senator Speraw

Action: Amended in Assembly

Date: May 27, 1980

Affected Reference: Adds Section 2188.7 to the Revenue and Taxation Code

This bill would provide that whenever a community apartment project, stock cooperative, limited equity housing cooperative, or other

SB 1640 (Continued)

housing cooperative requests a separate assessment, the assessor shall separately assess the individual interests held by the tenants of the project or the shareholders of the corporation if certain conditions are met.

SB 1632\*

Author: Senator Richardson

Action: Amended in Senate

Date: May 22, 1980

Affected Reference: Amends Sections 206, 214, 214.4, 251, 254, 254.5, 255 and 23774, and adds Section 256 to the Revenue and Taxation Code

Existing law requires churches to submit to the assessor annually an affidavit giving specified information with respect to their tax exempt status. This bill would modify such requirements as specified.

This bill would further cancel delinquent taxes, for specified taxable years, of churches which failed to file claim for exemptions due to compelling religious convictions.

SB 1260\*

Author: Senator Sieroty

Action: Amended in Assembly

Date: May 28, 1980

Affected Reference: Amends, adds, repeals various sections of the Revenue and Taxation Code - Urgency Statute

Amends Sections 61 and 64 of the Revenue and Taxation Code relating to transactions that are included as a change in ownership.

Amends Section 62 of the Revenue and Taxation Code as added by Chapter 242 of the Statutes of 1979 relating to transactions that are excluded as a change in ownership.

Repeals and adds Section 65 of the Revenue and Taxation Code relating to a change in ownership involving a joint tenancy.

Adds Section 65.1 to the Revenue and Taxation Code relating to the reappraisal of property when undivided interests in real property are purchased or changes ownership or when a unit or lot within a cooperative housing corporation, community apartment project, condominium, planned unit development, shopping center, industrial park, or other residential, commercial, or industrial land subdivision complex with common areas or facilities are purchased or changes ownership.

Amends Section 71 of the Revenue and Taxation Code defining the date of completion for new construction.

Amends Section 155.2 of the Revenue and Taxation Code relating to extension of time for completing the assessment roll by the assessor.

SB 1260 (Continued)

Amends Section 170 of the Revenue and Taxation Code relating to the application for and the reassessment of property damaged or destroyed in a misfortune or calamity.

Amends Section 402.5 of the Revenue and Taxation Code relating to comparable sales and defines "near in time to the date of valuation" as not including any sale more than 90 days after the date of valuation.

Amends Section 405.5 of the Revenue and Taxation Code to require the assessor to periodically appraise all property not subject to the provisions of Article XIII A of the Constitution.

Amends Section 480 of the Revenue and Taxation Code relating to transfers of mobilehomes subject to property taxation and the filing of a change in ownership statement.

Adds Section 480.2 of the Revenue and Taxation Code relating to a change in ownership occasioned by death.

Amends Section 482 of the Revenue and Taxation Code relating to requests for a change in ownership statement.

Adds Section 482.1 relating to the penalty for failure to file a change in ownership statement.

Amends Section 531.2 of the Revenue and Taxation Code relating to real property escaping assessment resulting from unrecorded changes in ownership.

Adds Section 619.15 to the Revenue and Taxation Code which would authorize the county assessor in counties of over 4,000,000 population, upon concurrence of the tax collector, to notify an assessee of the possibility of a reduction in the assessment due to the enactment of Chapter 242 of the Statutes of 1979 and would authorize the assessee to defer payment of taxes based on such assessment for a specified period. Such provision would be repealed on June 30, 1982, unless a later enacted statute deletes or extends such date.

Repeals and adds Section 1642 of the Revenue and Taxation Code relating to recommendations of an assessment hearing officer.

Amends Section 4836 of the Revenue and Taxation Code relating to notifying assessee when correction involves an increase in taxes.

Adds Section 4845 to the Revenue and Taxation Code relating to corrections to 1980-81 roll and the refunding of taxes in counties of over 4,000,000 population.

Amends Section 11911.1 of the Revenue and Taxation Code to require assessor's parcel number to be shown on any deed, instrument or writing by which lands, tenements or realty is sold, granted, assigned, transferred or otherwise conveyed prior to its recordation.

AB 3471\*

Author: Assemblyman Kapiloff

Action: Amended in Assembly

Date: May 28, 1980

Affected Reference: Amends Sections 1609.4 and 1610.2 and adds Section 441.1 to the Revenue and Taxation Code - Urgency Statute

This would enable the assessor, in the case of the valuation of any taxable interest in the production of gas, petroleum, and other hydrocarbon substances, to disclose detailed information, as specified, in a proceeding challenging such valuation. This bill further provides that the assessor may also introduce information regarding any property in such proceeding which was obtained pursuant to any lawful means.

AB 2915

Author: Assemblyman Gage

Action: Amended in Assembly

Date: May 20, 1980

Affected Reference: Various sections of various codes

This bill makes various technical changes in titling, registration and taxation of mobilehomes.

SB 1382\*

Author: Senator Presley

Action: Amended in Assembly

Date: May 29, 1980

Affected Reference: Amends Section 51283 of the Government Code

This bill would change the waiver requirements in the Williamson Act to require the Secretary of the Resources Agency to determine that the findings made by the governing body of the city or county is in the public interest and is consistent with the policies of the California Land Conservation Act of 1965.

AB 2770

Author: Assemblyman Dennis Brown

Action: Amended in Senate

Date: May 29, 1980

Affected Reference: Amends Sections 206, 214, 214.4, 251, 254, 254.5, 255, and 23774, and adds Section 256 and 256.1 and 23704.7 to the Revenue and Taxation Code

Existing law requires churches to submit to the assessor annually an affidavit giving specified information with respect to their tax exempt status. This bill would modify such requirements as specified.

This bill would further cancel delinquent taxes, for specified taxable years, of churches which failed to file claim for exemptions due to compelling religious convictions.

AB 1994\*

Author: Assemblyman Lockyer

Action: Amended in Senate

Date: May 29, 1980

Affected Reference: Various sections of various codes - Urgency Statute

This bill would require the state to reimburse local governmental jurisdictions rather than local governmental agencies for revenue loss as a result of the business inventory exemption. It also provides that aircraft which are considered business inventory shall be included in the inventory exemption.

Under existing law, the allocation formula to be used by assessors with respect to certificated aircraft excludes from the computation of time in state factor, air and ground time spent within the state, prior to such aircraft's first revenue flight and on ground time that such aircraft has spent within the state in excess of 12 consecutive hours. Such exclusion applies for the 1974-75 fiscal year to the 1979-80 fiscal year, inclusive.

This bill would extend such exclusion for air and ground time spent within the state prior to such aircraft's first revenue flight indefinitely.